

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 96-1963**

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WILLIAM H. WHITT,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA; INTERNAL REVENUE  
SERVICE,

Defendants - Appellees.

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Appeal from the United States District Court for the Western District of Virginia, at Danville. Jackson L. Kiser, Chief District Judge. (MISC-96-2-4-D)

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**No. 96-2047**

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WILLIAM H. WHITT,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; UNITED STATES OF  
AMERICA,

Defendants - Appellees.

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**No. 96-2048**

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WILLIAM H. WHITT,

Plaintiff - Appellant,

versus

INTERNAL REVENUE SERVICE; UNITED STATES OF  
AMERICA,

Defendants - Appellees.

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**No. 96-2087**

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WILLIAM H. WHITT,

Plaintiff - Appellant,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

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Appeals from the United States District Court for the Eastern District of Virginia, at Richmond. Robert E. Payne, District Judge. (MISC-96-10, MISC-96-12, MISC-96-11)

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Submitted: January 23, 1997

Decided: January 29, 1997

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Before RUSSELL, WILKINS, and WILLIAMS, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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William H. Whitt, Appellant Pro Se. Gary R. Allen, Charles Edward Brookhart, Janet A. Bradley, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; John Francis Corcoran, OFFICE OF THE UNITED STATES ATTORNEY, Roanoke, Virginia, for Appellees.

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Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Appellant appeals from the district courts' orders which denied his four petitions to quash third-party recordkeeper summonses issued by the Internal Revenue Service to four financial institutions, ordered enforcement of the summonses, and denied his motions for reconsideration. We have reviewed the records and the district courts' opinions and find no abuse of discretion and no clear error. Accordingly, we affirm the district court's decisions in appeal number 96-1963, and in appeal numbers 96-2047, 96-2048, and 96-2087, we affirm on the reasoning of the district courts. Whitt v. Internal Revenue Service, No. MISC-96-10 (E.D. Va. June 24, 1996, July 1, 1996 & July 12, 1996); Whitt v. Internal Revenue Service, No. MISC-96-12 (E.D. Va. June 24, 1996, July 1, 1996 & July 12, 1996); Whitt v. United States, No. MISC-96-11 (E.D. Va. June 24, 1996 & July 12, 1996). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED